MIKE KREIDLER
STATE INSURANCE COMMISSIONER

Phone: (360) 725-7000



OFFICE OF INSURANCE COMMISSIONER

June 2, 2006

Douglas Carrothers, Vice President Industrial-Alliance Pacific Life Insurance Company Post Office Box 8118 Blaine, Washington 98231-8118

Re: Company name and Document Re-Issuance

Dear Mr. Carrothers:

Enclosed for your records is an original of the order I have entered amending Order No. G 05-07 which adopted the most recent examination report of Industrial-Alliance Pacific Life Insurance Company. I mentioned the need to prepare this order in my April 20, 2006 letter to you.

Please do not hesitate to contact me if you have questions or need further information.

JAMES T. ODIORNE, CPA, JD

Deputy Insurance Commissioner

Company Supervision Division

cc: Hugh Alexander

MIKE KREIDLER STATE INSURANCE COMMISSIONER

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INSURANCE COMMISSIONER

in the Matter of)	AMENDED
The Financial Examination of)	No. G 05-07
INDUSTRIAL-ALLIANCE PACIFIC)	FINDINGS, CONCLUSIONS, AND
LIFE INSURANCE COMPANY.)	ORDER ADOPTING REPORT OF
An Authorized Alien Insurer.)	FINANCIAL EXAMINATION

On March 9, 2005, Order G 05-07, styled In the Matter of The Financial Examination of U.S. BRANCH OF INDUSTRIAL-ALLIANCE PACIFIC LIFE INSURANCE COMPANY, An Authorized Alien Insurer, was entered to adopt the report of a financial examination of U.S. Branch of Industrial-Alliance Pacific Life Insurance Company, as of December 31, 2002. Both the order and the report of financial examination incorrectly identified the company examined as U.S. Branch of Industrial-Alliance Pacific Life Insurance Company (Industrial-Alliance).

The subject of the examination was the United States operations of Industrial-Alliance. Industrial-Alliance is a Canadian chartered insurer that has been duly admitted to transact insurance in the state of Washington. Washington is Industrial-Alliance's chosen state of entry for purposes of regulatory issues concerning its operations in other states of the United States.

IT IS ORDERED that Order G 05-06 and the financial examination report it adopts are each amended nunc pro tunc by replacing all references to U.S. Branch of Industrial-Alliance Pacific Life Insurance Company with Industrial-Alliance Pacific Life Insurance Company. In all other respects, Order G 05-07 and the financial examination it adopted are affirmed and re-adopted.

ENTERED AT TUMWATER, WASHINGTON, this 1st day of June. 2006.

MIKE KREIDLER Insurance Commissioner

JAMÉS T. ODIORNE, CPA, JD Deputy Insurance Commissioner Company Supervision Division